

STARTING A

small

business

IN MANITOBA

A GUIDE TO THE BASIC
LEGAL REQUIREMENTS
FOR THE CITY OF WINNIPEG
AND RURAL COMMUNITIES





Canada

Manitoba 

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THE C/MBSC BUSINESS START CHECK LIST

Things you need to consider when starting a business:

- Choosing Your Form of Business Organization: (Corporation, Non-profit, Partnership, Sole Proprietorship)**
- Naming Your Business and Registering The Name**
- Business Plan (unlikely to get financing without one, use our Interactive Planner on our website)**
- Banking (Loans, Line of Credit, Credit Cards, Interact)**
- Insurance (liability, vehicle, property/contents insurance?)**
- PST Form**
- GST Form**
- Licences and Permits**
- Location/Zoning (lease or purchase space, or home based business, occupancy permit)**
- Taxation**
- Employees (Workers Compensation, Employment Standards, Wage Deductions, CPP, EI)**
- Advertising/Marketing**
- Bookkeeping**
- Business Communications (phone/cellular/pager/answering system)**

Other Considerations:

- Lawyer, Accountant, other professional services**
- Pricing and distribution**
- Internet presence**
- Computer/printer needs – hardware and software**
- Supplies, Inventory control**
- Vehicle**
- Office supplies and stationery**
- Photocopier, fax, telephone services**

-
- Office space (home-based or commercial)**
 - Office furniture**
 - Join your local Chamber of Commerce**

To talk about starting or growing your business, or to find further information on programs or services available to you, to conduct business research, contact or visit:

**Canada/Manitoba Business Service Centre
P.O. Box 2609, 250-240 Graham Avenue,
Winnipeg, MB R3C 4B3
984-2272 or 1-800-665-2019
www.cbosc.org/manitoba**

Websites to Surf

Canada/Manitoba Business Service Centre

<http://www.cbsc.org/manitoba>

e-Future Centre

<http://www.e-future.ca/manitoba>

On-line Small Business Workshop

<http://www.cbsc.org/osbw>

Interactive Business Planner (IBP)

<http://www.cbsc.org/ibp>

Strategis

<http://strategis.ic.gc.ca>

Business Gateway (offering business services for Canada)

<http://www.businessgateway.ca>

Western Economic Diversification Canada

<http://www.wd.gc.ca>

Canada Revenue Agency

<http://www.cra-adrc.gc.ca>

Government of Manitoba (links to all provincial departments)

<http://www.gov.mb.ca>

Companies Office

<http://www.companiesoffice.gov.mb.ca>

City of Winnipeg

<http://www.winnipeg.ca>

INTRODUCTION

This publication has been developed and compiled by the Canada/Manitoba Business Service Centre and is intended as a brief overview or guide to many basic business legal requirements in Manitoba. This brief publication cannot address all the details for every situation a business may encounter, but it includes a comprehensive section of addresses and telephone numbers to assist you in obtaining further information from the various municipal, provincial and federal departments with whom you may have to deal. The information is specifically adapted to the needs of small businesses and although most of the information will apply equally to larger concerns, many regulations are beyond the scope of this publication, particularly with regard to larger or specialized corporations and their tax position. Legal counsel should be retained to explain more complex forms of business organization. It is also suggested that professional accounting assistance be obtained, not just for advice on taxation matters, but also for setting up, maintaining, and auditing adequate financial records.

Preparation of a business plan is essential to not only help ensure that the type of business you have chosen, the location, market, cash needs, general profitability, and possibility of growth are all favourable, but to approach financial institutions for funding. Visit the C/MBSC website at www.cbpsc.org/manitoba and use our special online Interactive Business Plan as a guide to help in your business plan preparation.

Canada/Manitoba Business Service Centre (C/MBSC)

The C/MBSC is a federal/provincial partnership which provides one-stop access to a wide range of information to support business startup, business development and international trade. The Centre offers service by phone, in person, via the Internet, and via its Regionalization Sites

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throughout the Province. The Centre's reference library contains thousands of business and trade publications, audio and video tapes, CD-ROMs and databases covering business and trade topics. The Managing Partners are Western Economic Diversification and Manitoba Industry, Economic Development and Mines.

For information and advice concerning all aspects of establishing and operating a small business contact:

Canada/Manitoba Business Service Centre
P.O. Box 2609, 250-240 Graham Avenue
Winnipeg, MB R3C 4B3
Telephone: (204) 984-2272 or
Toll Free 1-800-665-2019
Fax: (204) 983-3852
TTY: 1-800-457-8466
Website: <http://www.cbsc.org/manitoba>
Email: Manitoba@cbsc.ic.gc.ca

In Brandon:

Canada/Manitoba Business Service Centre
c/o Manitoba Industry, Economic Development and
Mines, Western Regional Office
Room 131, 340-9th Street
Brandon, MB R7A 6C2
Telephone: (204) 726-6250
Fax: (204) 726-6403



Manitoba e-Future Centre

The Manitoba e-Future Centre offers resources to small and medium sized businesses in Manitoba who are meeting the challenge of doing business online. Whether you are just starting out and need help planning your venture, or you are already online and want to take your site to new levels, the e-Future Centre can show you how to use technology to expand your markets, provide better customer service, and increase

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your productivity.

For more information contact:

Manitoba e-Future Centre
Canada/Manitoba Business Service Centre
Box 2609, 250-240 Graham Avenue
Winnipeg, MB R3C 4B3
Telephone: (204) 984-2272
Toll free: 1-800-665-2019
Website: <http://www.e-bsc.ca>



OBTAINING MUNICIPAL LICENSES AND PERMITS

In Manitoba, there are many regulations concerning licenses and permits and the procedure for complying with these regulations is complex and difficult to summarize briefly.

However, understanding why these regulations exist will help you to appreciate why the procedure is necessary and as complicated as it often is. Licenses and permits customarily serve both to protect the public and established businesses from unfair trade practices and to provide government with essential information on which to base different activities such as tax assessment, aid to business, and labour regulation enforcement. Some businesses may need several licenses and permits as two levels of government or a number of different bodies at each level are involved depending on the nature of the business.

In the following, a license or permit is defined as a document authorizing a person to commence a particular business activity. As both provincial and municipal government have separate but overlapping authority with regard to the licensing of many businesses, you will have to check with both to be sure of complete compliance.

Obtaining a Business Licence Outside Winnipeg

The Municipal Act of Manitoba empowers all rural municipalities to regulate certain trades and occupations carried on within their boundaries. It is important to note at the outset that there is no general uniformity throughout the municipalities as to what licences are required. As each municipality has extensive powers to limit or even prohibit certain types of business, you are well advised to consult with the appropriate local authority regarding your business plans.

The Municipal Act allows each municipality to set its own licensing requirements, the result being regulations on businesses vary among the 201 municipalities (excluding Winnipeg) in Manitoba. Your zoning and licensing inquiries should be addressed to local officials, usually the chief administrative officer of the municipality.

You can find the names and addresses of the appropriate municipalities and municipal officials in the annual publication, *Municipal Officials of Manitoba*, available in most public libraries, as well as by contacting the Canada/Manitoba Business Service Centre Library.

If you need to know where your municipal office is located, Manitoba Intergovernmental Affairs and Trade will be pleased to help you.

**Manitoba Intergovernmental Affairs and Trade
Municipal Finance and Advisory Services
508 – 800 Portage Avenue
Winnipeg, MB R3G 0N4
Telephone: (204) 945-2572 Fax: (204) 948-2780**

Obtaining a Business Licence in the City of Winnipeg

The authority to licence in Winnipeg comes

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from *The City of Winnipeg Charter Act*. Please be aware that some businesses may need several licenses and permits since frequently two levels of government or a number of different bodies at each level are involved.

Zoning Regulations

All Businesses and Home Occupations are required to comply with City Zoning regulations. All owners/tenants must obtain an Occupancy Permit, A Development Permit or an Authorization Clearance from the Zoning Branch.

Property Assessment Department

With regard to City property assessment and taxation, you will be required to pay a percentage of the assessed rental value of your premises as determined by the City Assessor. Liability for business tax commences with your occupancy date. City Assessors will contact you on their periodic canvas of business premises. However, it is in your best interest to contact the Property Assessment Department at the time you commence business operations to ensure billing in a timely manner. Any information you may require about business assessment of business tax in Winnipeg can be obtained from the City's Property Assessment Department whose address and telephone number are given at the end of this section.

Home-based businesses must pay a licence in lieu of business tax and the onus is on the individual to contact the City of Winnipeg Licence Branch.

A non resident licence in lieu of business tax must be paid by any business, carrying on business in the City, that does not occupy premises in the City for the purpose of carrying on business.

Procedure for Issuing Licenses

In Winnipeg, only the 80 trades listed in the

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License By-law 6551/95 require licenses. Most businesses do not require a license. If, for instance you are planning to open a merchandising operation dealing in new hardware or clothing you will be responsible only for paying business tax and complying with zoning and related regulations. Where licenses are issued, they are predominantly regulatory in function; that is, they are intended as part of a larger scheme to control businesses which pose special problems related to health, fire safety, disturbance to the physical and social environment and so on. These include food-related trades, rooming houses, used matter and second hand operations, amusement operations, banquet halls and miscellaneous other types of operations such as laundries and funeral parlours. To obtain a list of trades, contact the City of Winnipeg License Branch.

Several types of documents are necessary before the License Branch can issue the appropriate license. In addition to providing certain basic information (such as your name, address, occupation – as well as the name, address, and nature of your business), you may require one or more special certificates issued by various authorities. These may include Certificate of Public Health Inspector, the Chief of the Fire Paramedic Services, the Record Review Board of the Police Service, and the Supervisor of Building Inspections. The License Branch will assist you in obtaining these certificates (if required) and you are advised to contact them for guidance.

Three special categories of business should be noted as well. First, the City requires that a number of trades post a bond on indemnity, such as auctioneer, pawnbroker, furnace vacuum cleaner, house mover, insulating machine, sign or canopy installer and window cleaner. Second, operators of rides, motor raceways, karting tracks and outdoor mobile food vendors must carry a comprehensive general liability insurance policy. Third, pawnbrokers, precious metals dealers, second hand dealers and antique

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buyers are subject to certain recording and reporting requirements. To obtain details of these provisions, contact the City of Winnipeg License Branch.

Home Based Businesses

Home based businesses of all types such as: Occupations in Professional Services, Personal Services, Direct Sales, Business Services and Construction Trades are subject to a license in lieu of business tax instead of the usual business tax that would be paid at a commercial establishment and requires zoning approval. Home Based Business Line: 986-HOME (986-4663)

For further information concerning licenses in Winnipeg (i.e. outdoor mobile food vendors) contact:

City of Winnipeg License Branch

18 – 30 Fort Street

Winnipeg, MB R3C 4X3

Telephone: (204) 986-6420

Email: license@winnipeg.ca

Website: www.winnipeg.ca/cms/License/default.stm



Zoning and Building Permits

The One Stop Shop allows an applicant to file for a building permit and receive all necessary approvals at one city office.

The Planning Property and Development Department can now incorporate all projects requiring multi-departmental approvals through separate but concurrent approval processes. Applicants stop once to drop off their plans, their supporting documents, and their review deposit. Coordinated Departments are: Property and Development Services (Zoning and Building Branches), Fire, Public works (Streets Engineering), Water & Waste, Development Services

(Health and License Branches).

- For complete information concerning compliance with the City of Winnipeg zoning regulations for Occupancy Permits, Development permits and Home Occupations contact:

**City of Winnipeg
Zoning and Permits Branch
Planning, Property and Development
Unit 31 – 30 Fort Street
Winnipeg, MB R3C 4X7
Telephone: (204) 986-5140**

Water and Waste Services

For enquiries concerning services provided by the Water and Waste Department including water service, wastewater treatment, servicing of new developments and buildings, garbage and recycling, rates and charges, contact:

**City of Winnipeg Water and Waste Department
Manager of Customer Service
109-1199 Pacific Avenue
Winnipeg, MB R3E 3P1
Telephone: (204) 986-4954
Fax: (204) 986-3745
E-mail: ceboyce@city.winnipeg.mb.ca**



Business Assessment

All enquiries concerning business assessment contact:

**City of Winnipeg
Property Assessment Department
Main Floor, 457 Main Street
Winnipeg, MB R3B 1B5
Telephone: (204) 986-2353
Website: <http://www.winnipegassessment.com>**

Business Taxes

All enquiries concerning business taxes in Winnipeg contact:

City of Winnipeg
Taxation and Revenue Division
Corporate and Finance Department
Administration Building
Main Floor, 510 Main Street
Winnipeg, MB R3B 3M2
Telephone: (204) 986-2161
Fax: (204) 986-6732
e-mail: fin-taxinfo@winnipeg.ca

Obtaining a Food Health Permit

No person shall operate a food service establishment or a retail food store without first obtaining a current and valid Food Health Permit from an Environmental Health Officer. Food service establishments include restaurants, caterers, delis, commissaries, hotels, beverage rooms, canteens, mobile food units and temporary food service establishments.

A Food Health Permit will only be issued upon completion of an inspection by an Environmental Health Officer and satisfactory compliance with the applicable By-Law (Food Service Establishment By-Law 5160/89 or Retail Food Store By-Law 3897/85).

The Food Health Permit must be posted and displayed in a clearly visible location in the establishment.

To Obtain a Food Health Permit:

1. Apply for a business license. Contact City of Winnipeg License Branch.
2. Contact your District Health Officer to ar-

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range for an inspection.

3. Register for the Certified Food Health Training Program. (986-3238)
4. If renovating or constructing a food service establishment submit detailed drawings and specifications to the One Stop Shop Plan Approval Office.

PLEASE NOTE: Food Health Permits are NOT transferable. For changes to:

- Operators Name
- Establishment Name
- Establishment Address

A new Food Health Permit and Business License must be obtained.

- All Food handling establishments in Winnipeg contact:

**City of Winnipeg Health
Environmental Health Services
(Central District Public Health Office)
33 Warnock Street
Winnipeg, MB R3E 3L6
Telephone: (204) 986-2443
Fax: (204) 986-3238**

OR

- Each municipality has their own regulations for food handling. To find information pertaining to your area, all food handling establishments (outside Winnipeg) contact:

**District Public Health Inspection
c/o Manitoba Conservation
Suite 160 VIA Station 123 Main Street
Winnipeg, MB R3C 1A5
Telephone: (204) 945-7100
Fax: (204) 945-5229**

- If renovating or constructing a food service contact:

One Stop Shop Plan Approval Office

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Unit 31 - 30 Fort Street
Winnipeg, MB R3C 4X7
Telephone: (204) 986-5140
Fax: (204) 986-6347



PROVINCIAL LICENCES


The following is a list of provincial departments with authority for various licences related to small business along with appropriate contacts.

Manitoba Agriculture Food and Rural Initiatives Licences:

- Dairy processing plants
- Bulk milk graders
- Dairy farms (for registration number)
- Dairy processing industry personnel

Contact:

Dairy Program, Animal Industry Branch
Agriculture Services Complex
Room 204 – 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: (204) 945-7672
Fax: (204) 945-4327

- 
- Livestock Dealers Licence
 - Livestock Dealer's Agent Licence

Contact:

Livestock Security, Animal Industry Branch
Agriculture Services Complex
Room 202 – 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: (204) 945-7687
Fax: (204) 945-4327

PROVINCIAL LICENCES



- License to farm game production animals (Game Production Farm License)
- License to remove antlers from game production animals (Game Production Animal Antler Removal License)
- License to slaughter and process game production animals (Game Production Animal Meat and Non-meat Processing License)
- License to trade in game production animal products (Game Production Animal Product Trader License)

Contact:

Elk Program, Animal Industry Branch
Room 202-545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: (204) 945-7557
Fax: (204) 945-4327



- Hatchery operators and dealers in poultry and poultry products

Contact:

Production Quality and Safety, Animal Industry Branch
Room 204 – 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: (204) 945-7683
Fax: (204) 945-4327

- Pesticide dealers and commercial applicators

Contact:

Pesticide Licencing
Room 204 – 545 University Crescent
Winnipeg, MB R3T 5S6
Telephone: (204) 945-7706
Fax: (204) 945-4327

PROVINCIAL LICENCES

- Farm machinery dealers, vendors and suppliers

Contact:

Manitoba Farm Machinery Board
812 – 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: (204) 945-3856



- Milk, eggs, honey, chicken, broiler hatching eggs, turkey, hogs and vegetables

Contact:

Manitoba Farm Products Marketing Council
812 – 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: (204) 945-4495

Note: Eight Producer Marketing Boards and Commissions are established in Manitoba. Each Board has specific regulations regarding the sale of their product. Check with the Farm Products Marketing Council for advice about which of the boards to consult.



Manitoba Liquor Control Commission Licensing:

- All hotels and motels where liquor is served.
- Areas in businesses associated with the food and beverage industry where liquor may be sold and served i.e. dining rooms, cocktail lounges, sport facilities, etc. (NOTE: Since all businesses involved in the sale and service of liquor must conform to certain specifications with regard to design and operation, businesses considering such operations are strongly advised to contact the Manitoba Liquor Control Commission for full information)

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before they rent or build premises).

Contact:

Licensing & Inspection
Liquor Control Commission
P.O. Box 1023, 1555 Buffalo Place
Winnipeg, MB R3C 2X1
Telephone: (204) 474-5630

Manitoba Gaming Control Commission

If you require gaming licence information:

Contact:

Manitoba Gaming Control Commission
800 – 215 Garry Street
Winnipeg, MB R3C 3P3
Telephone: (204) 954-9400
Website: <http://www.mgcc.mb.ca>

Manitoba Justice Licences:

- Security firms and security personnel, private investigators contact:

Aboriginal and Community Law Enforcement – The Private
Investigators and Security Guards Act
Room 1430 – 405 Broadway
Winnipeg, MB R3C 3L6
Telephone: (204) 945-2825
Fax: (204) 945-2217

Manitoba Family Services and Housing Licences:

- Child Day Care Program
- Family Day Care Homes

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Contact:

Child Day Care Program

102 – 114 Garry Street

Winnipeg, MB R3C1G1

Telephone: (204) 945-2197 or (204) 945-0776

Fax: (204) 948-2143



Manitoba Finance:

- Licence companies and individuals involved in direct selling to the public such as door-to-door, telemarketing, fairs and exhibitions;
- Licence collection agents and register collectors;
- Certify hearing aid dealers;
- Register manufacturers and renovators of stuffed articles;
- Authorize charitable fund raising. (Note: The Consumer's Bureau issues permits to authorize fundraising in Manitoba including in the city of Winnipeg. The City of Winnipeg Licence Branch also issues permits to allow fundraising when the fundraising takes place only in the city of Winnipeg under the City of Winnipeg Civic Charities By-Law.

The Consumers' Bureau will also discuss the rights and responsibilities of businesses under ***The Business Practices Act, The Consumer Protection Act, The Personal Investigations Act, The Charities Endorsement Act, The Hearing Aid Act***, The Bedding and other Upholstered or Stuffed Articles Regulation under the ***Public Health Act*** and Part III Reverse Mortgage Loans of ***The Mortgage Act***.

Contact:

Consumers' Bureau

302 – 258 Portage Avenue

Winnipeg, MB R3C 0B6

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Telephone: (204) 945-3800

Toll Free in MB: 1-800-782-0067

Fax: (204) 945-0728

Email: consumersbureau@gov.mb.ca

Website: <http://www.gov.mb.ca/finance/cca/consumb>



For information on insurances and bonding contact:

Manitoba Finance

Financial Institutions Regulation Branch

1115 – 405 Broadway

Winnipeg, MB R3C 3L6

Telephone: (204) 945-2542 or 1-800-282-8069

Fax: (204) 948-2268

Email: smoore@gov.mb.ca

- Cemetery owners and funeral directors
- Natural gas brokers

Contact:

Public Utilities Board

400 – 330 Portage Avenue

Winnipeg, MB R3C 0C4

Telephone: (204) 945-2638

E-mail: publicutilities@gov.mb.ca

Website: <http://www.pub.gov.mb.ca>

*Public Utilities Board is responsible for the **Cemeteries Act** and the **Prearranged Funeral Services Act** and the registration of natural gas brokers.*

- Board of Administration for Embalmers and **Funeral Directors Act** – (204) 945-3742.



Manitoba Securities Commission:

The Commission's mandate is to act in the

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public interest to protect Manitoba investors and to facilitate the raising of capital while maintaining fairness and integrity in the securities marketplace. In general, persons trading in securities are required to be registered with the Commission.

For more information contact:

**Education and Information Coordinator
Manitoba Securities Commission
500-400 St. Mary Avenue
Winnipeg, MB R3C 4K5
Telephone: (204) 945-2548
Website: <http://www.msc.gov.mb.ca>**

The Commission also requires registrations of real estate brokers, mortgage dealers and sales people.

For more information contact:

**The Registrar
The Real Estate Brokers Act
500- 400 St. Mary Avenue
Winnipeg, MB R3C 4K5
Telephone: (204) 945-2562**

Manitoba Conservation Approval Requirements:

Manitoba Conservation is responsible for an environmental management system designed to ensure the environment is looked after in such a manner which will sustain a high quality of life for Manitobans now and in future. The Manitoba Environment Act (E125CCSM, 1987) provides for the review of any development which is likely to have an impact on the environment. An environmental assessment and review process has been developed.

For information on the assessment and re-

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view process, what constitutes a development, or the Environment Act and regulations, please contact:

Manitoba Conservation
Environmental Assessment & Licensing
Suite 160 VIA Station, 123 Main Street
Winnipeg, MB R3C 1A5
Telephone: (204) 945-7071
Fax: (204) 945-5229
e-mail: tbraun@gov.mb.ca



Manitoba Conservation:

- Operators of businesses directly involved with consumption of wildlife or fishery resources (lodges and outfitters), and eco-tourism outfitting businesses which depend upon utilization of natural resources (such as rafting and canoeing, wildlife viewing, boat tours, hiking or horseback riding) apply to:

Licensing Advisory Committee Coordinator
Manitoba Conservation
Box 38, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: (204) 945-1008
Fax: (204) 945-4552

- Businesses operating in a provincial Park may require a permit under the following circumstances:
 - 1) an itinerant trade activity such as septic pump-out operators, landscaping/grounds maintenance or mobile food and beverage vendors,
 - 2) any business operating from an establishment located on Crown land,
 - 3) most resource related enterprises that may not necessarily require a base of operation in a park.

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Proponents should make prior contact with:

**Parks and Natural Areas Branch
Parks District Section
Head of Commercial Operations
Box 51, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: (204) 945-4406**

//////
Manitoba Conservation issues licences or permits to:

- Those harvesting timber from Crown lands,
- Those manufacturing primary forest products (saw mills and planer mills),
- Dealers in forest products harvested in Manitoba,
- Those scaling (measure of volume of) roundwood from logs harvested on Crown land.

Contact:

**Forestry Branch
Box 70, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: (204) 945-7989
Email: forestinfo@gov.mb.ca
Website: www.gov.mb.ca/natres/forestry**

- //////
- Fur dealers in stores, private dwellings, auctions, as well as traveling fur dealers

Contact:

**Fur Dealers' Licence Clerk
Box 66, 200 Saulteaux Crescent
Winnipeg, MB R3J 3W3
Telephone: (204) 945-1397**

Manitoba Advanced Education and Training:

To legally work in designated compulsory certification trades in Manitoba, you must be a registered apprentice or a certified journeyperson. Apprenticeship registration and training and trades qualification through examination must be sought for these trades:

- Hairstylists, Electrologists and Estheticians (including the sub-trades of Skin Care Technician and Nail Technician) ultimately require a Certificate of Qualification and renewable authorization to practice;
- Operators of Mobile Cranes and Boom Trucks with lifting capacities of 7300 kilograms or more and of all Tower cranes ultimately require a Certificate of Qualification;
- Commercial and residential Refrigeration and Air Conditioning Mechanics require the attainment of a Certificate of Qualification;
- Sprinkler System Installers require a Certificate of Qualification; and
- Steamer/Pipefitters require a Certification of Qualification.

Contact:

**Apprenticeship Branch
Training and Continuing Education Division
Room 1010 – 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: (204) 945-3337
Website: <http://www.gov.mb.ca/tradecareers>**

Manitoba Advanced Education and Training Registration:

Note: Under **The Private Vocational Institutions Act, schools are registered, not licensed, and not accredited.*

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- Private vocational institutions offer business education, broadcasting, computer, cosmetology, flower design, health care, modeling, massage therapy, security, transport driving, etc.

Contact:

**Manitoba Advanced Education and Training
Private Vocational Institutions
Room 401 – 1181 Portage Avenue
Winnipeg, MB R3G 0T3
Telephone: (204) 945-8507
Fax: (204) 948-2676
Website: <http://www.gov.mb.ca/pri>**

Manitoba Finance licences and permits:

- Dealers in propane, gasoline, diesel and heating fuels
- Inter-provincial trucking operators
- Dealers in tobacco products
- Dealers in electricity, natural gas and coal
- Retailers and other businesses affected by ***The Retail Sales Tax Act***

Contact:

**Manitoba Finance – Taxation Division
101 – 401 York Avenue
Winnipeg, MB R3C 0P8
General Office & Refund Claims
Telephone: (204) 945-6444
Manitoba Toll Free: 1-800-564-9789
Fax: (204) 948-2087**

**Tax Inquiries & Interpretations
Telephone: (204) 945-5603
Manitoba Toll Free 1-800-782-0318
Fax: (204) 948-2087
Email: MBTax@gov.mb.ca
Website: <http://www.gov.mb.ca/finance/taxation>**

PROVINCIAL LICENCES

Westman Regional Office
Manitoba Finance – Taxation Division
349, 340 – 9th Street
Brandon, MB R7A 6C2
Telephone: (204) 726-6153
Toll free in MB: 1-800-275-9290
Fax: (204) 726-6763
Email: MBTax@gov.mb.ca



Manitoba Public Insurance

- All drivers (204) 985-1108
- Auto recyclers contact: (204) 985-0937 or toll free 1-866-323-0542
- Commercial driving schools and instructors: (204) 945-0180
- Salespersons and dealers in trucks, cars, motorcycles, trailers, snowmobiles, and other vehicles: (204) 985-0937
- All motor vehicle registrations including commercial vehicles, taxis, U-drives and all vehicles required to be registered under the **Highway Traffic Act** and the **Off Road Vehicles Act**: (204) 985-7000 or 1-800-665-2410

Contact:

Manitoba Public Insurance
Driver and Vehicle Licencing
Driver Licencing
Box 6300, 1075 Portage Avenue
Winnipeg, MB R3C 4A4
Telephone: (204) 985-1108
Toll free MB only: 1-866-323-0544



Manitoba Labour and Immigration The Employment Standards Division

The Employment Standards Branch administers various statutes and their regulations

PROVINCIAL LICENCES

concerning employment standards laws in Manitoba.

The Employment Standards Code

The Construction Industry Wages Act

The Remembrance Day Act

The Retail Businesses Holiday Closing Act

The Employment Services Act

The Branch enforces the standards set by law regarding the minimum wage, standard hours of work, general holidays, vacation, termination of employment, maternity leave, and other workplace benefits.

Child Employment Permits for persons under 16 years of age are issued by the Branch upon approved application.

The ***Employment Services Act*** requires that employment agencies intending to operate within the province, obtain an Employment Agency Licence, upon application to the Branch with the required fee.

Branch Offices:

Main Office - Winnipeg

604 – 401 York Avenue

MB R3C 0P8

Inside Wpg: (204) 945-3352 (24-hour) or Toll free:

1-800-821-4307

Fax: (204) 948-3046

Website: <http://www.gov.mb.ca/labour/standards/>

Beausejour:

Box 500, 639 Park Avenue

MB R0E 0C0

Telephone: (204) 268-6042

Fax: (204) 268-5045

Brandon:

Provincial Government Building

304 – 340 9th Street

MB R7A 6C2

Telephone: 1-800-821-4307

Fax: (204) 726-6749

Morden:

Canada Employment Centre

158 Stephen Street

MB R6M 1T3

Telephone: (204) 822-4491

Thompson:

Provincial Government Building

Box 19, 59 Elizabeth Drive

MB R8N 1X4

Telephone: (204) 677-6664

Fax: (204) 667-6892

The Branch will supply, upon request:

- A Guide to Employment Standards

Fact Sheets:

- General Holidays
- Home and Residential Care Workers 1997
- Maternity and Parental leave
- Hairstylists and Employment Standards Laws
- Sunday and Holiday Openings – Winnipeg
- Sunday and Holiday Openings – Other
- Remembrance Day
- Amendments to the Construction Industry Wages Act – 1997
- New House Building and Renovations



FEDERAL FIREARMS LICENCES

Requests for Firearms Licences may be obtained in one of two ways:

1. Business application forms – by contacting the 1-800-731-4000 number, and
2. Individual application forms are available for download from the Canada Firearms Centre website <http://www.cfc-cafc.gc.ca>

Contact:

Canada Firearms Centre
Manitoba-Nunavut District Office
1680 Ellice Avenue, Unit #1
Winnipeg, MB R3H 0Z2
Telephone: 1-800-731-4000
Fax: (204) 984-0670



CHOOSING YOUR FORM OF BUSINESS ORGANIZATION

There are four types of business organizations:

- 1. Sole Proprietorship**
- 2. Partnership**
- 3. Corporation**
- 4. Cooperative**

In choosing the type most appropriate to your operation, a number of factors ought to be considered: ease of organization, the expected length of the life of the business, financing and management problems, liability for the debts of the business, and taxation regulations. The following is a general overview of the forms of business organization and their most important advantages and limitations. In most cases, it is necessary to register or incorporate the business with the Companies Office.

There are two steps to registration. First, you must file a Request for Name Reservation. (It usually takes about 24 hours to clear a name). Requests for Name Reservation can now be filed over the internet <http://www.companiesoffice.gov.mb.ca> as well as in person. Second, if the proposed name is available, you must file the Name Registration Forms to register the name (within 90 days) or you will have to file new Reservation Forms again. Do not print business cards and stationery before the name is regis-

tered or incorporated. If the name is unavailable, the money spent has been wasted on materials that cannot be used.

Once your company is registered/incorporated with the Companies Office, you will receive a Business Number from Canada Revenue Agency (CRA). If you need to register for any accounts with Taxation Division of the provincial Department of Finance, or CRA, please provide them with your Business Number (BN).

1. Sole Proprietorship

A sole proprietorship is a business owned exclusively by a single individual who is alone responsible for its finance and management. The simplicity of its creation, organization and management makes it a particularly attractive form of organization for small operations.

The advantages may be outweighed, however, by its limitations.

- Liability of Debts: since the owner's personal property and business assets are not legally separate, the owner is personally liable for all debts of the business
- Life Span: The life of the business is confined to that of the owner.

2. Partnership

A partnership is any form of commercial organization other than a corporation existing between two or more persons with a view to profit. With the special exception of the limited partnership discussed below, no formal requirements are necessary to set up a partnership beyond those laid out under the appropriate headings. Your business name must still be registered with the Companies Office. Since the legal regulations of the partnerships are quite complex, it is advisable to seek detailed legal advice and to formalize any business agreement in a written form.

CHOOSING YOUR FORM OF BUSINESS ORGANIZATION

The chief advantage of the partnership is that it enables a group of persons to pool their skills and resources in a single operation without the expense of incorporation. On the other hand, the most important disadvantage is the liability of each of the partners for all the obligations created by fellow partners. By law, every partner in a firm is liable jointly and severally (on his own and with his fellow partners):

- for the full amount of all the debts and obligations incurred in the name of the firm by another partner whether the obligation was authorized by the other partners or not, and
- for any wrongful act or omission by any partner in the ordinary course of the firm's business.

To mitigate the possible harsh effects of complete individual liability the legal system has created two types of partnerships; (a) a general partnership where the liability of each and every partner is as described above and (b) a limited (or special) partnership where a member of a partnership is liable only to the extent of his investment. Rigorous limitations are placed on this latter type of business arrangement. To become and remain a limited partner a person must (a) take no active part in the running of the company nor allow any business to be conducted in his name without prior notice of his special status and (b) register the limited partnership with the Companies Office as explained below. Failure to comply with either of these requirements will mean that the limited partner will be treated as a general partner and will assume all the latter's liabilities. The principle underlying the law is that anyone who shares in the management of a partnership ought to share in all the risks to which it is subject. To be sure all legal requirements are complied with, you should retain competent legal counsel.

There are some disadvantages as well to a

general partnership:

Taxation: Like the sole proprietorship, the partnership is not taxed a separate entity. Instead, the individual partner's share of the business income is taxed as part of his/her personal income.

Termination: A partnership must be dissolved and reconstituted every time a partner leaves, retires or dies or when there is an unresolvable disagreement among the partners.

- Contact the Companies Office (204) 945-2500 for forms and instruction sheets for all above procedures

3. Corporation

A Corporation or limited company is the dominant feature of the modern business world. Not only is it the main instrument of big business, it also rivals partnership as a means of carrying on smaller enterprises. This is so in spite of its being the most expensive to start and complex to operate.

Among the most important reasons for its popularity are:

Limited Liability: Unlike the participants in a sole proprietorship or a partnership, the corporation shareholder is liable only to the extent of his/her actual investment in the shares of the corporation or of any loans he/she may have made to the corporation. Financial risk is thus considerably reduced in starting or running a business. In certain circumstances, in the event of bankruptcy or insolvency of a corporation, a shareholder who is also an officer or director may find himself/herself personally liable to employees of the corporation in respect of unpaid wages.

Taxation: There are also, frequently, certain tax advantages that incorporation may offer, and this

aspect should be investigated when planning your business setup.

You may incorporate your company either under the federal **Canada Business Corporation Act** or under the **Manitoba Corporations Act**. Prior reservation of the corporate name is mandatory. Because of the complexity of the law, legal advice should be obtained.

For detailed information concerning the federal incorporation, contact:

Canada/Manitoba Business Service Centre
(204) 984-2272 or Toll free: 1-800-665-2019
Email: Manitoba@cbsc.ic.gc.ca

For information concerning the provincial legal requirements for incorporation contact:

Manitoba Finance
Companies Office
10th Floor – 405 Broadway
Winnipeg, MB R3C 3L6
Telephone: (204) 945-2500
Toll free: 1-888-246-8353
Email: companies@gov.mb.ca
Website: <http://companiesoffice.gov.mb.ca>

4. Cooperative

A distinct form of corporation, the cooperative has the same limited liability and taxation advantages as all corporations. The differences of great importance between it and the ordinary corporation are:

1. A cooperative is organised and operated for the purpose of providing its' members with goods and services while a business corporation is formed to provide a return on investment to the investor/owners.
2. Members of cooperatives have one vote at

- members meetings but shareholders of corporations have voting rights in proportion to the number of shares held.
3. The annual surplus in a cooperative is returned to the members in the form of patronage refunds or dividends proportionate to the business done by a member with or through the cooperative. Profit in a corporation is divided among the shareholders as a dividend based on the number of shares held.

Information about the cooperative model and incorporation falls under ***The Cooperatives Act***. Full information on the latter legislation may be obtained from Canada/Manitoba Business Service Centre (204) 984-2272.

For more information on legal matters for cooperatives contact:

**The Registrar of Cooperatives
Financial Regulation Branch
1115 - 405 Broadway
Winnipeg, MB R3C 3L6
Telephone: (204) 945-4466
Toll free: 1-800-282-8069
e-mail: coop-cu@gov.mb.ca**

For information on developing a cooperative contact:

**Agriculture, Food & Rural Initiatives
Economy & Rural Development Branch
RM 903 - 401 York Ave.
Winnipeg Manitoba R3C 0P8
Telephone 1-204-945-8650
Toll Free in Manitoba 1-866-626-4862
Fax 1-204-948-2362**

REGISTERING YOUR BUSINESS NAME

Who must register?

If you operate your business as a sole proprietor - and operate under your own name - registration is not generally necessary, providing you erect a sign in full public view giving your full name. For example, Mr. Jones is the sole owner of a business he proposes to call J.H. Jones Plumbing, he would not be required to register it.

You will be required to register the name of your business:

- if you intend to carry on business under a name other than your own family name, e.g. Economy Plumbing.
- if you are associated in a partnership, e.g. J.H. Jones and F.H. Smith Plumbing.
- if your business name - even though it uses your family name - indicates that more than one person is involved in conducting the business, e.g. Jones & Company.

What Facts Must You Supply?

Prior reservation is mandatory in new registrations. If your business falls within one of the above classes, you must file prescribed forms within one month of beginning business. Your registration forms will provide the following information:

- your full name and place of residence,
- the name under which you intend to carry on business,
- a description of the nature of the enterprise,
- the location of the enterprise,

REGISTERING YOUR BUSINESS NAME

- if you are in business alone, a statement that no partnership exists,
- if you are in partnership, the full name of all persons involved and a statement of the time during which the partnership has existed.
- your business number, if one already exists (the business number is derived from the GST number and is assigned by the Canada Revenue Agency).

Such registration is effective for three years and is renewable upon application. **FORMS MUST BE FILED AND FEES PAID.** Contact the Companies Office for prescribed forms or download from their website www.companiesoffice.gov.mb.ca/forms.html

Changes in Your Business Requiring Registration

Prior reservation is mandatory if a business name is being changed.

Several sorts of alterations in the character of your business must be registered within one month of their occurrence. Any change in its name ownership or dissolution must be drawn to the attention of the Companies Office. If your business is a partnership, you must register (a) any alterations of membership, (b) any change in the capital contributed by a limited partner in the case of limited partnership, and (c) the dissolution of the partnership.

Where to Register?

**Manitoba Finance
Companies Office
Room 1010 - 405 Broadway
Winnipeg, MB R3C 3L6
Telephone: (204) 945-2500
Toll free in MB: 1-888-246-8353
Email: companies@gov.mb.ca
Website: <http://www.companiesoffice.gov.mb.ca>**

(Cooperatives register with Financial Institution Regulation Branch (204) 945-2542)

Under Manitoba law, it is usually necessary to register the name of a new business (whether you intend to incorporate it or not) with the Companies Office of the Department of Manitoba Finance in Winnipeg. The main reason for registration is to make public the ownership of all businesses where ownership is not apparent from the name.

TAXES AND DUTIES

Provincial Taxes

Taxation Acts contain important exemption as well as particulars of tax collection and remittance. More information may be obtained directly through the offices or phone numbers shown below:

Winnipeg Office

Manitoba Finance - Taxation Division

101 - 401 York Avenue

Winnipeg, MB R3C 0P8

General Office & Refund Claims

Telephone: (204) 945-6444

Manitoba Toll Free: 1-800-564-9789

Fax: (204) 948-2087

Tax Inquiries & interpretations

Telephone : (204) 945-5603

Manitoba Toll Free : 1-800-782-0318

Fax: (204) 948-2087

Email: MBTax@gov.mb.ca

Website: <http://www.gov.mb.ca/finance/taxation>

Westman Regional Office

Manitoba Finance - Taxation Division

349, 340 - 9th Street

Brandon, MB R7A 6C2

Telephone: (204) 726-6153

Toll free in MB: 1-800-275-9290

Fax: (204) 726-6763

Retail Sales Tax (RST)

Any person carrying on a business in Manitoba must have a valid RST number issued before making any taxable sales in the province.

Under ***The Retail Sales Tax Act in Manitoba***, sales tax is collected on most goods and certain services sold for the purpose of consumption or use and not for resale. All taxable goods and services are taxed at 7%. The tax is calculated on the selling price before GST (Goods and Service Tax) is applied. RST is collected only once and

TAXES AND DUTIES

is collected from the consumer of the goods or services. Therefore, even if you are a wholesaler or manufacturer doing no retail business, you are required to register with the Taxation Division in order to purchase all materials you will resell or use in the manufacturing process exempt from RST.

If your business provides exempt services, generally you are not required to register for RST. You are required to pay RST on your purchases of goods and services. However, if you regularly purchase goods from outside of Manitoba you may be required to register, enabling you to remit the RST directly to the Taxation Division.

Corporation Capital Tax (CCT)

A tax paid by corporations that have a permanent establishment in Manitoba with total paid-up capital of \$5,000,000 or greater.

Health and Post-Secondary Education Tax Levy (Payroll Tax)

A tax paid by employers with a permanent establishment in Manitoba on remuneration (i.e. salaries, wages, etc) in excess of \$1,000,000 per year paid to their Manitoba employees.

Other Provincial Taxes

Wholesalers, retailers, dealers, operators, and others whose business involvements relate to: gasoline, propane, diesel and heating fuel, electricity, natural and manufactured gas, coal, inter-provincial trucking and tobacco products should obtain applicable application forms and important information by contacting the office or phone numbers shown above.

Federal Taxes

Goods and Services Tax, Harmonized Sales Tax, Payroll Deductions and Excise Tax

The Excise Tax Act (ETA) imposes the Goods and Service Tax (GST), the Harmonized Sales Tax (HST), and the Excise Tax. The majority of goods and services sold or provided in Canada are subject to the GST at 7%. Some goods and services including; prescription drugs, basic groceries, medical devices and exports are zero-rated (taxed at a rate of 0%). A limited number of services including; health care, education, child care, and personal care, and personal care services are exempt from the GST.

Every person providing taxable (including those that are zero-rated) goods or services in Canada in the course of their commercial activities is required to register and collect GST/HST when their gross taxable revenue (including the taxable revenue of associates) exceeds \$30,000 (\$50,000 for public service bodies) per year. GST/HST registrants can claim a credit (known as an input tax credit) for GST paid or payable on business purchases subject to certain limitations. This is applied against the GST charged on sales to determine whether tax will be remitted or a refund claimed.

On April 1, 1997, the HST replaced the GST and the provincial sales tax (PST) in the three participating provinces of Nova Scotia, New Brunswick and Newfoundland with a harmonized sales tax rate of 15%. When a person supplies taxable goods that are delivered or made available in a participating province, taxable services to be performed in a participating province or taxable intangible personal property that may be used in a participating province, tax must be collected at the harmonized rate of 15%.

The ETA also imposes excise tax on a limited number of items including; cigarettes and

TAXES AND DUTIES

other tobacco products, gasoline, automotive air conditioners, jewellery, wines, and goldsmith's and silversmith's products. The excise tax is applied either at a specific rate or as a percentage of the manufacturer's sale price, and is in addition to the GST/HST. Persons who manufacture or produce excise taxable goods, the **value of which exceeds \$50,000 per calendar year**, are required to obtain an excise tax license.

Canada Revenue Agency offers free seminars concerning the Goods and Services Tax for small businesses. Please contact the following numbers shown for further information.

Winnipeg Tax Services Office

2nd Floor - 325 Broadway

Winnipeg, MB R3C 4T4

1-800-959-5525 for Business GST

1-800-959-1953 for Personal GST

1-800-959-7775 for service in French

Website: <http://www.cra-adrc.gc.ca>

Customs/Duties

Imported goods may be subject to customs duties and to the GST and excise taxes described under the previous section. **In addition, Manitoba Provincial Sales Tax, if applicable, may also be collected at the time of importation.** Some goods are prohibited entry and others require import permits or inspection certificates. There are detailed regulations concerning invoicing, classification of goods, rates of duties and reductions or exemptions for special classes of articles. For details please contact:

Canada Border Services Agency

Border Information Services

Winnipeg, MB

1-800-461-9999 - English - in Canada

1-800-959-2036 - French - in Canada

TAXES AND DUTIES

1-204-983-3500 - English - outside Canada

1-204-983-3700 - French - outside Canada

Website: <http://www.cbsa-asfc.gc.ca>



For business and trade inquiries or general information on programs, services and regulations on exporting and importing contact:

Canada/Manitoba Business Service Centre

(204) 984-2272 or Toll free 1-800-665-2019



Personal and Corporate Income Tax

Both the provincial and federal governments impose taxes on personal and corporate income. Canada Revenue Agency collects provincial income tax on behalf of the province of Manitoba.

Every resident of Canada is liable to pay federal and provincial income tax on all earnings from all sources. A number of non-refundable tax credits for oneself, one's spouse and certain other dependents, medical expenses, and charitable donations are allowed. In addition, a business can claim expenses incurred to earn business income. In Manitoba, an individual's provincial tax is based on a percentage of income, similar to the calculations used to determine the federal tax payable. The provincial tax is added to the federal tax.

An individual's tax situation is partly determined by the type of business he or she operates. A sole proprietor's income and the individual shares of each of the partners in a partnership are taxed as personal income. A corporation, however, is a separate legal entity and can be taxed in much the same way as an individual.

There are further federal tax advantages for those involved in manufacturing or processing,

TAXES AND DUTIES

and for Canadian controlled private corporations that qualify for the small business deduction. Contact the Winnipeg Tax Services Office for details.

Self-employed individuals are required to submit income tax and Canada Pension Plan contributions in quarterly instalments to Canada Revenue Agency. Incorporated companies are required to make monthly instalments.

For tax information on self-employed, corporate, source deductions, and business GST, contact:

Canada Revenue Agency
Tax Services Office
325 Broadway
Winnipeg, MB R3C 4T4
1-800-959-5525 for service in English
1-800-959-7775 for service in French
Website: <http://www.cra-adrc.gc.ca>

HIRING EMPLOYEES

Human Resources and Skills Development - Labour Program

The Labour Program focuses on the workplace, the changes affecting the workplace, and the needs of employers and employees in Canada. The Labour Program is responsible for developing, administering and enforcing legislation and regulations related to the *Canada Labour Code*, the *Employment Equity Act* and other legislation on wages and working conditions.

The *Canada Labour Code* governs federally regulated employees, who represent approximately 10% of all working Canadians employed in key sectors of the economy, including:

- Air, interprovincial rail, road and pipeline transportation;
- Banking;
- Broadcasting;
- Uranium mining;
- Shipping and related services;
- Telecommunications; and
- Crown corporations.

It also applies to many First Nations activities.

The purpose of the ***Employment Equity Act*** is to achieve equality in the workplace and to eliminate barriers experienced by women, Aboriginal peoples, persons with disabilities, and to visible minorities.

The Labour Program provides a wide range of services to assist and support labour and management including:

- investigations of serious/fatal accidents, refusals to work, dangerous situations, group termination, and unjust dismissals;
- complaint investigations, programmed inspections, permit investigations, technical surveys, and safety audits in the areas of health and safety as well as labour standards;

HIRING EMPLOYEES

- inspections, audits and on-site visits to monitor pay equity progress and support compliance on employment equity legislation and regulations;
- advice and assistance to employers, employees, committees and representatives of occupational health and safety, and union representatives; and
- counselling and education, including promotional activities such as seminars, conventions, and conferences.

For further information contact:

Human Resources and Skills Development – Labour Program

201 – 391 York Avenue

Winnipeg, MB R3C 0P4

Telephone: (204) 983-6375 (English)

(204) 983-2242 (French)

1-800-838-2033 (Toll Free)

Fax: (204) 983-4269

Website: http://www.hrsdc.gc.ca/en/gateways/nav/top_nav/program/labour.shtml

If you are looking for information on programs and information available for hiring employees, you should contact:

Human Resource and Skills Development Canada:

Phone: 1-800-622-6232



Manitoba Labour and Immigration - Workplace Safety and Health Division

The Workplace Safety and Health Division administers activities such as training/consultation/partnerships and enforcement of workplace safety and health legislation. The Division includes the Inspection Services Branch [administers The Workplace Safety and Health Act], Prevention Services Branch [responsible for the non-regu-

HIRING EMPLOYEES

latory, non-enforcement programs of the Workplace Safety and Health Division], Mines Safety Unit [ensures mining operations are conducted in compliance with the legislation and good practices to provide the highest practical standards of safety and health, and the Occupational Health Unit [provides professional occupational medical expertise on workplace safety and health issues].

The **Workplace Safety and Health Act** (W210, 1976) applies to all workplaces in Manitoba which normally fall under the jurisdiction of the Manitoba legislature. The duties and responsibilities will be of particular concern to:

- Employers
- Safety and Health committee members
- Workers
- Safety and Health worker representatives
- Self employed persons

For further information on your responsibilities concerning safety and health, please contact the Workplace Safety and Health Division in the area nearest you or visit the website at <http://www.gov.mb.ca/labour/safety>

Winnipeg Area
200 - 401 York Avenue
Winnipeg, MB R3C 0P8
Ph: (204) 945-3446

Beausejour Area
P.O. Box 50
639 Park Avenue
Beausejour, MB R0E 0C0
Ph: 1(204) 268-6044

Brandon Area
Room 328 - 340 9th Street
Brandon, MB R7A 6C2
Ph: 1(204) 726-6361

HIRING EMPLOYEES

Flin Flon Area
202 - 143 Main Street
Flin Flon, MB R8A 1K2
Ph: 1(204) 687-1618

Snow Lake Area
P.O. Box 520
Snow Lake, MB R0B 1M0
Ph: 1(204) 358-2392

Stonewall Area
Box 1249, 336 Main Street
Stonewall, MB R0C 2Z0
Ph: 1(204) 886-3731

Thompson Area
15 - 59 Elizabeth Drive
Thompson, MB R8N 1X4
Ph: 1(204) 677-6443



Manitoba Labour and Immigration - Mechanical and Engineering Branch

The primary goal is to ensure that no Manitobans are exposed to hazardous conditions from unsafe mechanical and electrical equipment, and that general public safety is maintained at all times. The Branch enforces the following six Acts: ***The Amusements Act (Part II); The Electricians' Licence Act; The Elevator Act; The Gas and Oil Burner Act; The Power Engineers Act; The Steam and Pressure Plants Act.***

The Branch issues licences for electricians, gas fitters, oil burner installers, pressure welders and power engineers.

(As an illustration of the occasional special requirements involved in setting up certain technical services there is, for example, the position of the journeyman electrician who might wish to set up as an electrical contractor. In the City of Winnipeg, he/she must be examined and certified by

HIRING EMPLOYEES

Manitoba Labour, and then take out a contractor's licence with the City, which also grants wiring permits and inspects the work. In the municipal area, one usually requires a municipal business licence and obtains wiring permits from the nearest inspection representative of Manitoba Hydro).

For further information contact the office nearest you or visit the website <http://www.gov.mb.ca/labour/safety/mechanic/index.html>

Winnipeg Area

Room 500 - 401 York Avenue

Winnipeg, MB R3C 0P8

Ph: (204) 945-3373

Fax: (204) 948-2309

Portage la Prairie

315 - 25 Tupper Street N.

Portage la Prairie, MB R1N 3K1

Ph: (204) 239-3201

Fax: (204) 239-3707

Welding Test Centre

98 Paramount Road (location)

For mailing purposes: Room 500-401 York Avenue

Winnipeg, MB R3C 0P8

Ph: (204) 945-1276

Fax: (204) 945-7275

Brandon Area

304 - 340 9th Street

Brandon, MB R7A 6C2

Ph: (204) 726-6744

Fax: (204) 726-6749

Swan River Office

126 - 6th Avenue, North

Swan River, MB R0L 1Z0

Ph: (204) 734-3328

HIRING EMPLOYEES

Canada Revenue Agency - Wage Deductions Employment Insurance, Canada Pension Plan and Employees' Income Tax

All employers are required by law to deduct Employment Insurance premiums, Canada Pension Plan contributions, and income tax from remuneration paid to employees. These payroll deductions, together with the employer's share of Employment Insurance premiums and Canada Pension Plan contributions, are remitted to Canada Revenue Agency. Enquiries concerning payroll deductions should be directed to the Winnipeg Tax Services office. For information on benefits under the Canada Pension Plan or Employment Insurance, contact Human Resources and Skills Development.

An employer should contact the Tax Services Office as soon as he or she registers a new business and expects to hire employees. A business number, which should be used in all dealings with the department in connection with payroll deduction matters, will be issued. Detailed instructions on source deduction matters are contained in two Canada Revenue Agency publications: Payroll Deductions Tables and Employer's Guide to Payroll Deductions, both available on request.

Each year, employers must provide their employees with T4 and T4A supplementary forms showing income and deductions. Information Returns for each calendar year must also be filed with Canada Revenue Agency by the last day of February of the following year.

Self-employed individuals are required to submit income tax and Canada Pension Plan contributions in quarterly instalments. The social insurance number should be provided with each payment. If it is uncertain whether an employer-employee relationship exists, a ruling can be obtained from Canada Revenue Agency.

Canada Revenue Agency offers free seminars

HIRING EMPLOYEES

concerning source deductions for small businesses. Please contact the numbers shown for further details.

Canada Revenue Agency
Tax Services Office
325 Broadway
Winnipeg, MB R3C 4T4
1-800-959-5525 for service in English
1-800-959-7775 for service in French

On-line access to Canada Revenue Agency public information, guides, brochures, forms and news releases are available via the Internet at: <http://www.cra-adrc.gc.ca>

For information concerning records of employment contact your nearest Human Resources Centre, which is listed under Human Resources and Skills Development Canada in the grey border pages at the back of your telephone book.

Workers Compensation Board

The workers compensation system is an accident insurance system for employers and workers. Employers, who pay for the system, are not liable for the workplace injuries or diseases sustained by their workers. In turn, workers injured in the course of employment are automatically eligible for compensation regardless of fault. However, workers give up their right of legal action against a potentially negligent employer in return for the certainty of no-fault benefits.

The Hiring Solution!

The Employment Services Department of the WCB has a pool of skilled workers ready to meet your hiring needs. To find out how you, as an employer, can put the hiring solution to work for you, call the WCB Employment Services at (204) 954-4501. Outside Winnipeg, call toll free in Canada at 1-800-362-3340 or fax (204) 954-4452.

HIRING EMPLOYEES

**WCB Employer Services Department
5th Floor, 175 Hargrave Street
Winnipeg, MB R3C 3R8**

**The Workers Compensation Board of Manitoba
333 Broadway
Winnipeg, MB R3C 4W3
Telephone: (204) 954-4321 - Winnipeg
Toll free: 1-800-362-3340 - in Canada
Website: <http://www.wcb.mb.ca>**

FURTHER BUSINESS LEGAL INFORMATION

Small Business Law Clinic

A special affordable service for small business. The Clinic is sometimes staffed by senior law students under the supervision of the Director and assisted by one or more experienced, commercial lawyers working on a volunteer basis. When no students are available, the Director is available to assist clients.

The Clinic is equipped to answer questions on many aspects of the law affecting small businesses such as (but by no means limited to):

- forms of business organizations: incorporation, partnership, sole proprietorship, non-profit;
- intellectual property (patents, copyrights, trade-marks, industrial design);
- confidentiality agreements;
- franchises;
- licensing agreements;
- home-based businesses;

Clients are seen by appointment only and there is an all-inclusive fee of \$45.00 payable at the time of the interview. The interview allows the Clinic to find out as much as is necessary about the client's business objectives and to define and answer questions for the client.

The Clinic does not draw documents, nor does it offer comments about pending or potential litigation.

For an appointment contact:

Small Business Law Clinic (MB) Inc.

Mr. Reeh (Ray) Taylor, Q.C., Director

Winnipeg

Ph: (204) 988-0318 or 956-1495

Fax: (204) 957-0945

